सत्यमेव जयते

राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
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भाग 4 (ग)
उप–खण्ड (II)
राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

COMMERCIAL TAXES DEPARTMENT

ORDER

Jaipur, February 25, 2020

S.O.323 .-In exercise of the powers conferred under sub-section (1) of section 5 read with clause (91) of section 2 of the Rajasthan Goods and Services Tax Act, 2017 and the rules framed thereunder and in supersession of order number F.16 (21) Tax/Juris (GST)/ CCT/2017-3170 dated 01.07.2017 and F.16 (21) Tax/Juris (GST)/ CCT/2017-3179 dated 01.07.2017, I , Dr.Preetam B. Yashvant, Chief Commissioner of State Tax, Rajasthan, hereby assign the functions to be performed under this Act by a proper officer under different sections of the said Act as mentioned in the entries in column 2 of the schedule given below and described in the corresponding entries at column 3 of the said Schedule, to the Proper Officers specified in the corresponding entries in column 4 thereof, subject to the condition that the functions assigned so shall be performed only within their jurisdiction, unless otherwise specified:-

SCHEDULE

S.No.	Section	Functions Assigned	Designation of Proper Officer
1.	**2.**	**3.**	**4.**
1.	10(5)	To determine tax and penalty referred to in this section.	Joint/Deputy/Assistant Commissioner of State Tax
2.	25(8)	To register a person who is liable to be registered under this Act including the person who fails to obtain registration.	Joint/Deputy/Assistant Commissioner of State Tax
3.	27(1)	To extend the period of validity of the certificate of registration issued to a casual taxable person or a non-resident taxable person by a further period not exceeding ninety days.	Joint/Deputy/Assistant Commissioner of State Tax
4.	28(1) & (2)	Amendment of registration	Joint/Deputy/Assistant Commissioner of State Tax
5.	29(1) & (2)	Cancellation of the registration	Joint/Deputy/Assistant Commissioner of State Tax
6.	30(1) & (2)	Revocation of cancellation of registration	Joint/Deputy/Assistant Commissioner of State Tax
7.	35(6)	Determination of amount of tax payable	Joint/Deputy/Assistant Commissioner of State Tax
8.	52(12)	To issue notice to furnish details of supply of goods and services and for stock of	Additional Commissioner of State Tax

		goods, to E-commerce operators.	
9.	54(5), (6), (7) & (10)	Refund of tax	Joint/Deputy/Assistant Commissioner of State Tax
10.	60(1), (2) & (3)	Provisional assessment, furnishing of surety or security and passing the final order.	Joint/Deputy/Assistant Commissioner of State Tax
11.	60(3) Proviso	To extend the time period for provisional assessment upto six months	Additional Commissioner of State Tax
12.	61(1) & (3)	Scrutiny of returns	Joint/Deputy/Assistant Commissioner of State Tax
13.	62	Assessment of non-filers of returns	Joint/Deputy/Assistant Commissioner of State Tax
14.	63	Best judgement assessment of unregistered persons	Joint/Deputy/Assistant Commissioner of State Tax
15.	64(1)	Summary assessment in certain special cases.	Joint/Deputy/Assistant Commissioner of State Tax
16.	64(1)	To give permission to proceed for summary assessment to protect the interest of revenue	Additional Commissioner of State Tax
17.	64(2)	To withdraw summary assessment order, considered to be erroneous.	Additional Commissioner of State Tax
18.	65(6) & (7)	To inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings, and to initiate action under section 73 or 74.	Joint/Deputy/Assistant Commissioner of State Tax
19.	66(1)	To conduct special audit with prior approval of the Commissioner	Joint/ Deputy Commissioner of State Tax
20.	67(1)	Proper officer for the purpose of authorizing any other officer/officers for inspection at any place of business of the taxable person of the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.	Additional Commissioner of State Tax
21.	67(2)	Proper officer for the purpose of authorizing any other officer/officers to search, and seize the goods, documents or books or things and confiscation.	Additional Commissioner of State Tax
22.	67(5)	To debar a person from whose custody any documents are seized to make copies thereof or to take extracts therefrom, which may prejudicially affect the investigation.	Additional Commissioner of State Tax
23.	67(7)	To extend the period of issuance of notice and period of seizure in relation to seized goods for further six months.	Additional Commissioner of State Tax
24.	67(8)	Goods of perishable or hazardous nature to be disposed off.	Joint/Deputy/Assistant Commissioner of State Tax
25.	67(9)	To prepare an inventory of perishable or hazardous goods.	Joint/Deputy/Assistant Commissioner of State Tax
26.	67(11)	Seizure of accounts, registers or documents.	Joint/Deputy/Assistant Commissioner of State Tax
27.	68(3)	To intercept any conveyance to inspect documents, devices and goods.	Joint/Deputy/Assistant Commissioner of State Tax

28.	69(3)	To take bail of an arrested person for non cognizable and bailable offence.	Joint/ Deputy Commissioner of State Tax
29.	70(1)	Power to summon persons	Joint/Deputy/Assistant Commissioner of State Tax
30.	71(1)	To authorize the officers to have access to business permises	Additional Commissioner of State Tax
31.	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any wilfulmis-statement or suppression of facts.	Joint/Deputy/Assistant Commissioner of State Tax
32.	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilfulmis-statement or suppression of facts.	Joint/Deputy/Assistant Commissioner of State Tax
33.	75(2), (5), (6) & (8)	General provisions relating to determination of tax.	Joint/Deputy/Assistant Commissioner of State Tax
34.	76(2), (3), (6) & (8)	Functions to be performed where collected tax has not been paid to Government.	Joint/Deputy/Assistant Commissioner of State Tax
35.	78	To require a taxable person to make payment within such period less than three months.	Joint/Deputy/Assistant Commissioner of State Tax
36.	79(1)	Functions to be performed in relation to recovery of any amount recoverable from any person.	Joint/Deputy/Assistant Commissioner of State Tax
37.	81	To give permission to charge or transfer any property made for adequate consideration and in good faith.	Additional Commissioner of State Tax
38.	123	To direct any person who fails to furnish any information under section 150 to pay a penalty.	Joint/Deputy/Assistant Commissioner of State Tax
39.	126(5)	To consider the fact of disclosure of the circumstances of a breach of the tax law by a person as a mitigating factor when quantifying a penalty for that person.	Joint/Deputy/Assistant Commissioner of State Tax
40.	127	Power to impose penalty in certain cases.	Joint/Deputy/Assistant Commissioner of State Tax
41.	129(3)	To issue notice and pass an order in relation to tax and penalty of seized goods.	Joint/Deputy/Assistant Commissioner of State Tax
42.	129(6)	To reduce the period of compliance for payment of tax and penalty.	Joint/Deputy/Assistant Commissioner of State Tax
43.	130(6) & (7)	Confiscation of goods or conveyances, taking possession of the things consfiscated and levy of penalty, disposal of goods, depositing sale proceeds with the government and requisition for Police assistance.	Joint/Deputy/Assistant Commissioner of State Tax
44.	142(1)	Miscellaneous transitional provisions.	Joint/Deputy/Assistant

			Commissioner of State Tax
45.	153	To take assistance from an expert	Joint/ Deputy Commissioner of State Tax

This shall come into force with effect from 20.02.2020.

[F.17(131-Pt.-II)ACCT/GST/2017/5442]
Dr.Preetam B. Yashvant,
Chief Commissioner of State Tax,
Rajasthan, Jaipur.

Government Central Press, Jaipur.